GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

Budget 2025-26 – Release of full Budget – Guidelines for issue of Comprehensive Budget Release Order (CBRO) and Budget Distribution for incurring expenditure – Orders – Issued.

FINANCE (BUDGET-I) DEPARTMENT

G.O.MS.No. 14 **Dated: 05-04-2025**
Read the following:-

Ref: 1. G.O.Ms.No.101, Finance (Budget.I) Department, dated:12.08.2015.
2. G.O.Ms.No.12, Finance (Budget.I) Department, dated:31.03.2025.

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O R D E R:

In the G.O 2nd read above, a copy of the Andhra Pradesh Appropriation Act No.4 of 2025 constituting the Demands for grants for the FY.2025-26 has been communicated to all the Departments of Secretariat and Heads of Departments.

2. All the Departments of Secretariat, Heads of the Departments & other Drawing Officers are advised that the expenditure for the financial year that commenced from 1st April, 2025 should now be regulated with reference to the provisions made in these Budget Estimates for the Financial Year 2025-26.

3. To streamline the budget management & to facilitate timely availability of funds to the implementing agencies, the Government has instituted the Comprehensive Budget Release Order (CBRO) process in the G.O. 1st read above. As per this, issuance of the CBRO, is a pre-requisite to incur the expenditure & requires the distribution of budget by the Chief Controlling Officers (CCOs) to Sub-Controlling Officers (SCOs) & Drawing and Disbursement Officers (DDOs).

4. All the Secretariat Departments & Chief Controlling Officers (Heads of Departments) shall use the CFMS Budget Module to distribute the budget among the SCOs & DDOs for the entire approved 2025-26 Budget in accordance with their annual work plan, programme priorities, monthly / quarterly fund requirement, etc., subject to the guidelines provided in this Order & to submit the same to Finance Department.

5. The following principles shall govern the CBRO budget distribution: -

a) The total Budget Distribution for four (4) quarters, under every head, shall not exceed 100% of allocated BE for the financial year.
b) The budget provision for 1st quarter under a particular HOA should not exceed 35% of total budget for that HOA, & upto the end of 2nd quarter under a particular HOA

should not exceed 55% of total budget for that HOA; and upto end of 3rd quarter should not exceed 75%. To allow issuing of CBROs beyond these limits, proposals should be sent to the Finance Department with detailed justification to permit relaxation.

6. In view of the AP Appropriation Act, 2025, Government after careful consideration, hereby order to release the Budget 2025-26 to the concerned Departments / CCOs for enabling them to incur expenditure against the same, duly taking into account the following:-

a. In respect of the Centrally Sponsored Schemes, budget will be released, except salary Heads on certain Schemes, through a specific Budget Release Order (BRO), only on receipt of the funds / mother sanction from Government of India and the concerned funding agency. The Implementing Agencies shall remit salary reimbursement claim made by the Treasury Officials into the consolidated fund of the State on or before 15th of every month to continue the payment through Treasury.

b. Provisions made for New Schemes introduced in the Budget for 2025-26, will be considered for release only after receipt of proposals from the concerned Departments with detailed guidelines / work plan and budget. Specific BROs will be issued for the same.

c. Bills shall be put under respective Grant in Aid Head of Accounts (DH: 310, 370 & 380) as per the nature of expenditure, if any expenditure is not covered under any Grant in Aid HoAs, then **ONLY** the expenditure shall be booked under 310/312 only. Any deviation of the orders will be viewed seriously.

d. The following HoAs are ordered to be operated as BRO items:-

i.) All Centrally Sponsored Schemes excluding salary component;
ii.) All EAP Schemes, except DH.270 & 530;
iii.) Finance Commission Grants;
iv.) DH/SDH -210/213 &210/217;
v.) DH/SDH - 510/512 - Purchase of motor vehicles;
vi.) DH/SDH - 520/521 - Purchase of Machinery &Equipment;
vii.) DH.800 - User charges;
viii.) SH.05 - Dispensaries (Reimbursable from ESIC);
ix.) DH.900, except NTR Bharosa Pension Scheme;
x.) All Economic Support Schemes through Welfare Corporations;
xi) All the new schemes introduced in the Budget 2025-26.
xii) Loans to the Corporations

e. The HOAs with the following combinations are ordered to be operated in relaxation of budget control: -

i) DH.010–Salaries (include Centrally Sponsored Schemes);
ii.) DH.040–Pensions;
iii) DH/SDH- 020/021 to 023–Wages (With Finance concurrence only); (include Centrally Sponsored Schemes);

iv) DH.060– GIA Salaries;
v) DH.070–Work Charged Employees;
vi) DH.090 – Arrear Pensions;
vii) DH.100 – Arrear Salaries;
viii) Fixed Travelling Allowance (110/114);
ix) DH/SDH - 280/281.Pleader fees;
x) PaymentstoHomeGuards-280/282 (With Finance concurrence only)
xi) Payments to Anganwadi Workers–280/283;
xii) Honorarium to V.R.A's–280/286 (Sanctioned posts only);
xiii) Payments to Asha Workers-290/291 (With finance concurrence);
xiv) Payments to Tribal Community Health workers–290/295 (With Finance concurrence only);
xv) DH/SDH–300/301–Individual Contract Employees (against sanctioned posts and with Finance concurrence);
xvi) DH/SDH–300/302-Other Contractual Services (Sanctioned against vacant post and with Finance Concurrence);
xvii) DH/SDH–310/317–Ex-gratia–sanctioned on specific orders from case to case;
xviii) DH/SDH–310/318–Obsequies Charges;
xix) All HOAs under MH.2245–Relief on Account of Natural Calamities, except that of SMH.80;
xx) All HoAs under MH.2049 – Interest Payments;
xxi) All HOAs under MH.2071 – Pensions & Other Retirement Benefits;
xxii) 2235-60-104-00-04-500-501 Expenditure relating to Booster Scheme;
xxiii) 7610-00-800-00-04-001-000 Expenditure relating to Employees Festival Advance;
xxiv) DH/SDH combination 560/561–Repayment of Borrowings;
xxv) DH/SDH-340/343 Stipends; and
xxvi) NTR Bharosa pension Scheme Heads

7. For sanction of new works, the cumulative value of works including spill over commitments shall not exceed three times of Budget estimate for the corresponding Head of Account for that year as per the FRBM Act. For this purpose, the spill over commitments includes cost of the balance works, pending bills and work done but not paid shall be taken into consideration.

8. No Re-appropriation is permissible for 4th quarter of FY 2025-26 at the HoD level. If any amount is required to be re-appropriated within the Grant available, such action will be taken by the Finance Department only.

9. The following are the timelines for issue of CBRO distribution:-

a.) uploading the budget for the FY.2025-26 in CFMS Portal : 10/04/2025;
b.) HoDs to complete distribution and submit to Finance : 17/04/2025;
c.) FMUs to issue CBROs : 20/04/2025.

10. All Heads of the Departments / Secretariat Departments, Director of Treasuries and Accounts, Pay and Accounts Officer & Directorate of Works and Accounts are requested to

follow these instructions scrupulously. In case of any clarifications, they are requested to reach out to the concerned FMUs, Budget and IT wings of the Finance Department.

11. The CEO, APCFSS is requested to make necessary changes to CFMS and enable the system for budget distribution and incurring of expenditure accordingly in addition to ensuring that the guidelines herein under this order are appropriately configured, maintained, monitored and reported from time to time basis.

(**BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH**)

PEEYUSH KUMAR
PRINCIPAL SECRETARY TO GOVERNMENT

To
All the Secretariat Departments.
All the Heads of Departments.
All the District Collectors.
The Accountant General (A&E), AP, Vijayawada.
The Registrar General, High Court of Andhra Pradesh, Amaravati.
The Director, Treasuries & Accounts, AP, Mangalagiri.
The Pay & Accounts Officer, AP, Mangalagiri.
The Director, Works Accounts, AP, Mangalagiri.
The Dy.Directors / District Treasury Offices.
The CEO, APCFSS.
Copy to:
The PS to Chief Secretary.
The PSs to the Officers in CMO.
The PS to PFS/Secretary (B&IF)/Secretary (Exp&HR)/Additional Secretary. (C)/Joint Secretary (C) / Deputy Secretary (C)
All the FMUs and Officers in Finance Department.

//FORWARDED :: BY ORDER//

SECTION OFFICER